

# Anti-bribery Policy



## Definition

Bribery is, in the conduct of the CS2 Limited's business, the offering or accepting of any gift, loan, payment, reward or advantage for personal gain as an encouragement to do something which is dishonest, illegal or a breach of trust.

Bribery is a criminal offence. CS2 Limited prohibits any form of bribery. We require compliance, from everyone connected with our business, with the highest ethical standards and anti-bribery laws applicable. Integrity and transparency are of utmost importance to us and we have a zero tolerance attitude towards corrupt activities of any kind, whether committed by CS2 Limited employees or by third parties acting for or on behalf of CS2 Limited.

## Purpose

The purpose of this policy is to convey to all employees and interested parties of CS2 Limited the rules of the Company in relation to our unequivocal stance towards the eradication of bribery and our commitment to ensuring that CS2 Limited conducts its business in a fair, professional and legal manner.

## Offences

It is a criminal offence to:

- offer a bribe
- accept a bribe
- bribe a foreign official
- as a commercial organisation, to fail to prevent a bribe.

You should be aware that if you are found guilty by a court of committing bribery, you could face up to 10 years in prison and/or an unlimited fine. The Company could also face prosecution and be liable to pay a fine.

## Definitions of bribery and corruption

Corruption is the misuse of office or power for private gain. Bribery is a form of corruption which means in the course of business giving or receiving money, gifts, meals, entertainment or anything else of value as an inducement to a person to do something which is dishonest or illegal.

## Scope

This policy applies to all employees of CS2 Limited, regardless of seniority or site. It also extends to anyone working for or on our behalf eg those engaged by us on a self-employed basis or an agency arrangement.

We will encourage the application of this policy where our business involves the use of third parties eg suppliers; contractors.

## Policy

It is prohibited, directly or indirectly, to offer, give, request or accept any bribe ie gift, loan, payment, reward or advantage, either in cash or any other form of inducement, to or from any person or company in order to gain commercial, contractual or regulatory advantage for CS2 Limited, or in order to gain any personal advantage for an individual or anyone connected with the individual in a way that is unethical.

It is also prohibited to act in the above manner in order to influence an individual in his capacity as a foreign public official. You should not make a payment to a third party on behalf of a foreign public official.

If you are offered a bribe, or a bribe is solicited from you, you should not agree to it unless your immediate safety is in jeopardy. You should immediately contact your line manager so that action can be taken if considered necessary. You may be asked to give a written account of events.

If you, as an employee or person working on our behalf, suspect that an act of bribery, or attempted bribery, has taken place, even if you are not personally involved, you are expected to report this to your line manager. You may be asked to give a written account of events.

Appropriate checks will be made before engaging with suppliers or other third parties of any kind to reduce the risk of our business partners breaching our anti-bribery rules.

CS2 Limited will ensure that all of its transactions, including any sponsorship or donations given to charity, are made transparently and legitimately.

CS2 Limited takes any actual or suspected breach of this policy extremely seriously and will carry out a thorough investigation should any instances arise.

We will uphold laws relating to bribery and will take disciplinary action against any employee, or other relevant action against persons working on our behalf or in connection with us, should we find that an act of bribery, or attempted bribery, has taken place. This action may result in your dismissal if you are an employee, or the cessation of our arrangement with you if you are self-employed, an agency worker, contractor etc.

Staff are reminded of CS2 Limited's whistleblowing policy which is available on the CS2 intranet, or upon request from HR.

### **Gifts and hospitality**

We realise that the giving and receiving of gifts and hospitality where nothing is expected in return helps form positive relationships with third parties where it is proportionate and properly recorded. This does not constitute bribery and consequently such actions are not considered a breach of this policy.

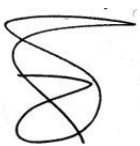
Gifts include money; goods (flowers, vouchers, food, drink, event tickets when not used in a hosted business context); services or loans given or received as a mark of friendship or appreciation.

Hospitality includes entertaining; meals or event tickets (when used in a hosted business context) given or received to initiate or develop relations. Hospitality will become a gift if the host is not present.

No gift should be given, nor hospitality offered by an employee or anyone working on our behalf to any party in connection with our business without receiving prior written approval from your line manager. Similarly, no gift nor offer of hospitality should be accepted by an employee or anyone working on our behalf without receiving prior written approval from your line manager.

A record will be made of every instance in which gifts or hospitality are given or received.

As the law is constantly changing, this policy is subject to review and the Company reserves the right to amend this policy without prior notice.

A handwritten signature in black ink, appearing to read 'David S Jay', with a stylized flourish at the end.

David S Jay BSc(Hons) FRICS  
Director

Last Review Date: June 2025  
Next Review Date: June 2026